

BROWN RUDNICK LLP  
CATHRINE M. CASTALDI, #156089  
ccastaldi@brownrudnick.com  
FOUAD KURDI (pro hac vice)  
fkurdi@brownrudnick.com  
SAM MONIZ, #313274  
smoniz@brownrudnick.com  
2211 Michelson Drive, 7th Floor  
Irvine, California 92612  
Telephone: (949) 752-7100  
Facsimile: (949) 252-1514

Attorneys for OFFICIAL COMMITTEE  
OF UNSECURED CREDITORS

UNITED STATES BANKRUPTCY COURT  
CENTRAL DISTRICT OF CALIFORNIA  
SAN FERNANDO VALLEY DIVISION

In re:  
ICPW Liquidation Corporation, a California  
corporation,  
Debtor and Debtor in Possession.

Lead Case No.: 1:17-bk-12408-MB

Jointly administered with: 1:17-bk-12409-MB

Chapter 11 Cases

In re:  
ICPW Liquidation Corporation, a Nevada  
corporation,  
Debtor and Debtor in Possession.

**FIRST AND FINAL APPLICATION FOR  
COMPENSATION AND  
REIMBURSEMENT OF EXPENSES FOR  
PROVINCE, INC. AS FINANCIAL  
ADVISOR TO THE OFFICIAL  
COMMITTEE OF UNSECURED  
CREDITORS FOR THE PERIOD  
SEPTEMBER 22, 2017 THROUGH  
NOVEMBER 10, 2017**

- ☐ Affects both Debtors  
☒ Affects ICPW Liquidation Corporation, a  
California corporation only  
☐ Affects ICPW Liquidation Corporation, a  
Nevada corporation only

///

///

///

## TABLE OF CONTENTS

1.	General Background.....	3
2.	COMPENSATION REQUEST.....	4
3.	TASKS PERFORMED BY PROVINCE DURING THE FINAL PERIOD .....	4
A.	Business Analysis / Operations (Task Code 04) .....	5
B.	Case Administration (Task Code 05) .....	5
C.	Claims Analysis and Objections (Task Code 06).....	5
D.	Committee Activities (Task Code 24).....	6
E.	Court Filings (Task Code 32).....	6
F.	Court Hearings (Task Code 28) .....	6
G.	Fee/Employment Applications (Task Code 08).....	6
H.	Financing Activities (Task Code 25) .....	6
I.	Sale Process (Task Code 27).....	7
J.	Travel Time (Task Code 22).....	7
4.	ACTUAL AND NECESSARY EXPENSES .....	7
5.	SUMMARY OF FEES AND EXPENSES .....	8
6.	CONCLUSION .....	11

Province, Inc. ("Province"), financial advisor to the Official Committee of Unsecured Creditors (the "Committee"), hereby submits this Application, by and through Brown Rudnick LLP ("BR"), counsel to the Committee, seeking first and final approval of (i) payment of Province's professional service fees in the amount of \$135,272.50; and (ii) reimbursement of expenses in the amount of \$1,456.45, for the period of September 22, 2017 Through November 10, 2017 ("Application Period"), as set forth more particularly herein. In support of this Application, Province respectfully states as follows:

Name of Applicant:	Province, Inc.
Authorized to Provide Professional Services to:	Official Committee of Unsecured Creditors
Date of Retention:	September 22, 2017
Period for which Compensation and Reimbursement is sought:	September 22, 2017 – November 10, 2017
Amount of Fees requested for approval and allowance as actual, reasonable, and necessary:	\$135,272.50
Amount of Expense Reimbursement requested for approval and allowance as actual, reasonable, and necessary:	\$1,456.45
Total Compensation requested:	\$136,728.95

This is a(n): ☐ interim application | ☒ final application

Province, Inc. ("Province"), as financial advisor to the Official Committee of Unsecured Creditors (the "Committee") in the above-captioned bankruptcy cases (collectively, the "Debtors"), hereby files this *First and Final Application for Compensation and Reimbursement of Expenses as Financial Advisor to the Official Committee of Unsecured for the Period September 22, 2017 Through November 10, 2017* (the "Final Application") seeking entry of an order authorizing the final allowance and payment of compensation for \$135,272.50 in fees and \$1,456.45 in expenses to be reimbursed for services rendered during the period September 22, 2017 through November 10, 2017 (the "Final Period").

1. GENERAL BACKGROUND

On September 8, 2017 (the "Petition Date"), the Debtors commenced their cases under chapter 11 of the Bankruptcy Code in the Bankruptcy Court for the Central District of California. In accordance with sections 1107(a) and 1108 of the Bankruptcy Code, the Debtors are now operating their businesses and managing their financial affairs as debtors and debtors in possession. Simultaneous with the filing of these Chapter 11 Cases, and also on the Petition Date, the Debtors executed a non-binding asset purchase agreement (the "APA") with Radians Wareham Holding, Inc. ("Radians" or the "Stalking Horse") for substantially all of Ironclad's assets (the "Purchased Assets").

On the Petition Date, the Debtors filed, among other things: (i) the Omnibus Declaration of L. Geoff Greulich in Support of Debtors' Emergency "First Day" Motions [Docket No. 6] (the "Greulich Declaration"); (ii) the Motion; and (iii) the Debtors' Emergency Motion for Entry of An Interim Order: (I) Authorizing the Debtors to (A) Obtain Postpetition Financing Pursuant to 11 U.S.C. §§ 105, 361, 362 and 364, and (B) Utilize Cash Collateral Pursuant to 11 U.S.C. §§ 361, 362, 363 and 364; (II) Granting Adequate Protection Pursuant to 11 U.S.C. §§ 361, 362, 363 and 364; (III) Scheduling a Final Hearing Pursuant to Bankruptcy Rules 4001(B) and 4001(C); and (IV) Granting Related Relief [Docket No. 7] (the "DIP Motion").

As described more fully in the DIP Motion, the Debtors have obtained a commitment from Radians to provide DIP Financing in a principal amount of up to \$2 million (the "DIP Loan" or "DIP Financing"), pursuant to an agreement dated September 8, 2017 (the "DIP Loan Agreement"). See DIP Motion at 4. The DIP Financing will be secured by a lien that is senior to the Debtors' prepetition debt. Id. On September 13, 2017, the Court approved the DIP Motion on an interim basis. See Docket No. 31.

On September 20, 2017, the United States Trustee for the Central District of California (the "U.S. Trustee") appointed the Official Equity Holders Committee for Ironclad Performance Wear Corp., a Nevada corporation (the "Equity Committee"). See Notice of Appointment and Appointment of Official Equity Holders [Docket No. 59]. The Equity Committee includes the following equity security holders: (i) Patrick W. O'Brien; (ii) Ronald Chez; and (iii) Scott Jarus.

On September 22, 2017, the U.S. Trustee appointed the Committee. See Notice of Appointment of Appointment and Official Committee of Unsecured Creditors [Docket No. 62]. The Committee includes the following entities: (i) Resources Global Professionals, (ii) Winspeed Sports (Shanghai) Co., Ltd., and (iii) PT Sport Glove Indonesia.

The Committee selected Province as its financial advisor on September 22, 2017. On October 13, 2017, the Committee filed its application to employ Province as its financial advisor [Docket No. 105].

2. COMPENSATION REQUEST

During the Final Period, Province incurred \$135,272.50 in fees for necessary professional services rendered, and paid \$1,456.45 of actual and necessary costs and expenses. To date, Province has not received payment for any of the fees and expenses included in this Final Application.

3. TASKS PERFORMED BY PROVINCE DURING THE FINAL PERIOD

To provide an orderly and meaningful summary of the services rendered by Province on behalf of the Committee, Province has established the following separate billing categories:

TASK CODE	DESCRIPTION
04	Business Analysis / Operations
05	Case Administration
06	Claims Analysis and Objections
24	Committee Activities
32	Court Filings
28	Court Hearings
08	Fee/Employment Applications
25	Financing Activities
27	Sale Process
22	Travel Time

The following summary is intended to highlight a number of the services rendered by Province in the separate task codes where Province expended a considerable number of hours on behalf of the Committee. It is not meant to be a detailed description of the day-to-day services provided by Province and the time expended performing such services in each billing category are

1 fully set forth in the billing details attached as Exhibit 1 to the Declaration of Carol Cabello (the  
2 "Cabello Declaration"). The category totals displayed below do not reflect the voluntary and  
3 travel discount given by Province.

4 A. Business Analysis / Operations (Task Code 04)

5 Fees: \$33,039.50 Hours: 71.4

6 Incorporated within this task code is time spent by Province personnel in connection with  
7 the evaluation and analysis of certain aspects of the Debtors' liquidity and business operations and  
8 preparation of financial information for distribution to the Committee. Province evaluated and  
9 monitored operations to ensure there was sufficient runway to consummate a sale transaction and  
10 no event of default would occur. Further, review was necessary to ensure that the financial  
11 information was sufficient, reliable and provided an accurate picture of the Debtors' financial  
12 profile, while also being timely provided to prospective buyers.

13 B. Case Administration (Task Code 05)

14 Fees: \$25,796.50 Hours: 46.8

15 Incorporated within this task code is time spent on tasks necessary to the administration of  
16 these Chapter 11 Cases that do not fit clearly into other project categories, which include but are  
17 not limited to corresponding with the Committee's counsel regarding case status and progress  
18 updates, developing strategy, and coordinating work to be completed among various Province  
19 professionals.

20 C. Claims Analysis and Objections (Task Code 06)

21 Fees: \$2,945.50 Hours: 5.8

22 Incorporated within this task code is time incurred by Province personnel while performing  
23 various functions directly related to the research, review, reconciliation and analysis of cure costs  
24 and proofs of claims filed or to be filed against the Debtors' estates and reviewing claims  
25 scheduled on the Debtors' initial filed schedules and subsequent amended schedules of assets and  
26 liabilities in order to assess the potential risk a range of sale prices in conjunction with a range of  
27 unknown claims may have on recoveries to general unsecured creditors.

28 ///

1 D. Committee Activities (Task Code 24)

2 Fees: \$10,996.50 Hours: 20.7

3 Incorporated within this task code is time incurred by Province personnel while  
4 corresponding with, preparing for, meeting with the Committee regarding matters including, but  
5 not limited to, bankruptcy proceedings updates, preparing various analyses for presentation to the  
6 Committee, addressing questions relating to Debtors' actions to ensure that the Committee was  
7 fully-informed and up to speed with respect to the Debtors' financial status, sale process and  
8 overall status of the case.

9 E. Court Filings (Task Code 32)

10 Fees: \$17,041.50 Hours: 32.2

11 Incorporated within this task code is time incurred by Province personnel while reviewing,  
12 analyzing, and corresponding with regard to docket entries in these Chapter 11 Cases, including  
13 schedules, sale motions and related objections to ensure the Committee was informed of the  
14 overall status of the case.

15 F. Court Hearings (Task Code 28)

16 Fees: \$1,064.00 Hours: 1.9

17 Incorporated within this task code is time incurred by Province personnel while  
18 corresponding with regard to and attendance at the Province retention hearing.

19 G. Fee/Employment Applications (Task Code 08)

20 Fees: \$4,453.50 Hours: 10.7

21 Incorporated within this task code is time incurred by Province personnel while preparing,  
22 reviewing, and corresponding with regard to the Province employment application and final fee  
23 application.

24 H. Financing Activities (Task Code 25)

25 Fees: \$6,557.00 Hours: 12.0

26 Incorporated within this task code is time incurred by Province personnel while reviewing,  
27 analyzing, and corresponding with regard to the DIP budget and motion, including the  
28 Committee's objection to the same.

1 I. Sale Process (Task Code 27)

2 Fees: \$39,800.50 Hours: 76.4

3 Incorporated within this task code is time incurred by Province personnel while performing  
4 various functions related to the sale of the Debtors' assets, including but not limited to,  
5 corresponding with the Debtors' investment banker to get updates on potential interested parties,  
6 identifying potential buyers and supplementing the buyers list. In its discussions with the Debtors'  
7 investment banker, Province learned that the Debtors' had excluded at least one interested party  
8 from the sale process. In addition, Province professionals attended and participated in  
9 negotiations at the auction, and reviewed bids and related asset purchase agreements in advance of  
10 the auction to ensure creditors' interests were protected.

11 J. Travel Time (Task Code 22)

12 Fees: \$3,695.00 Hours: 7.0

13 Incorporated within this task code is non-working time incurred by Province personnel  
14 while traveling to attend the auction and retention hearing.

15 4. ACTUAL AND NECESSARY EXPENSES

16 It is Province's policy to charge its clients for identifiable, non-overhead travel expenses  
17 incurred in connection with the client's case that would not have been incurred except in  
18 connection with the representation of that particular client. It is also Province' policy to charge its  
19 clients only the amount actually incurred by Province in connection with such items. Examples of  
20 such travel expenses are described below. Province **does not** charge for telephone calls (except  
21 the cost of specifically identified call charges), faxes, and other administrative expenses. The  
22 policies employed by Province for seeking reimbursement for out-of-pocket travel expenses are as  
23 follows:

- 24 i. **Airfare/Train** – Cost incurred by Province professionals when traveling by air  
25 or train to/from cities on behalf of the Committee are incorporated in this  
26 expense category;
- 27 ii. **Ground Transportation** – Expenses incurred by Province professional for  
28 local transportation while outside of their home cities on matters regarding the

Committee are incorporated in this expense category. Such costs consist primarily of taxi-cab or Uber fares incurred by Province personnel while traveling. Also incorporated within this category are expenses incurred by Province professionals in connection with traveling to/from airports and parking at airports while traveling out-of-town on client matters;

- iii. **Lodging** – Costs incurred by Province professionals for lodging while traveling on behalf of the Committee are incorporated in this expense category; and
- iv. **Meals** – Costs incurred by Province professionals for meals while traveling outside of their home cities on matters regarding the Committee are incorporated in this expense category.

5. SUMMARY OF FEES AND EXPENSES

The Final Application covers Province's fees and expenses incurred during the Final Period. The fees incurred total \$135,272.50 and the expenses incurred total \$1,456.45. These fees and expenses are consistent with the terms of Province's employment application [Docket No. 105] and the enter order of this Court [Docket No. 105].

**SUMMARY OF PROFESSIONALS**

September 22, 2017 Through November 10, 2017

PROFESSIONALS	HOURLY RATE	APPLICATION HOURS	TOTAL FEES
Peter Kravitz, Principal	\$745	11.1	\$8,269.50
Carol Cabello, Senior Director	\$560	71.7	\$40,152.00
Walter Bowser, Director	\$515	24.2	\$12,463.00
Christine Tchoi, Director	\$510	134.5	\$68,595.00
Ricky Ng, Associate	\$385	40.0	\$15,400.00
<b>Subtotal</b>		<b>281.5</b>	<b>\$144,879.50</b>
<b>Blended Rate (Professionals Only)</b>	<b>\$514</b>		
PARAPROFESSIONALS	HOURLY RATE	APPLICATION HOURS	TOTAL FEES
Erica Mattson	\$150	3.4	\$510.00

<b>Subtotal</b>		<b>3.4</b>	<b>\$510.00</b>
		<b>APPLICATION HOURS</b>	<b>TOTAL FEES</b>
<b>Total</b>		<b>284.9</b>	<b>\$145,389.50</b>
<b>Voluntary Discount<sup>1</sup></b>		<b>(11.10)</b>	<b>(\$8,269.50)</b>
<b>50% Travel Discount<sup>2</sup></b>		<b>(3.50)</b>	<b>(\$1,847.50)</b>
<b>GRAND TOTAL</b>		<b>270.3</b>	<b>\$135,272.50</b>
<b>Combined Blended Rate (Professionals and Paraprofessionals)</b>	<b>\$500</b>		

### SUMMARY OF EXPENSES

September 22, 2017 Through November 10, 2017

<b>Date</b>	<b>Expense Category</b>	<b>Description</b>	<b>Amount</b>
9/22/2017	Telephone/Internet	Conference Call - C. Tchoi call with professional team re: case kickoff.	\$11.60
9/26/2017	Telephone/Internet	Conference Call - C. Cabello call with C. Tchoi and C. Castaldi re: bid procedures.	\$3.24
10/3/2017	Telephone/Internet	Conference Call - W. Bowser call with S. Rickman (Craig-Hallum), P. Wolfson and T. Moyron (Dentons), C. Castaldi (Brown), C. Tchoi and C. Cabello re: sale.	\$3.50
10/11/2017	Telephone/Internet	Conference Call - C. Cabello call with C. Tchoi, W. Bowser, and R. Ng re: case update	\$4.14
10/13/2017	Telephone/Internet	Conference Call - C. Cabello call with Committee and Counsel re: case update.	\$10.70

<sup>1</sup> For this matter, Province has agreed not to bill for time incurred by Peter Kravitz. This discount reflects the time entered by Mr. Kravitz during the Final Period.

<sup>2</sup> Province takes a voluntary reduction of fifty percent (50%) of all the billings its personnel incurred for non-working travel time.

Date	Expense Category	Description	Amount
10/18/2017	Telephone/Internet	Conference Call - C. Tchoi call with C. Cabello, P. Kravitz, and C. Castaldi (Brown) re: case strategy.	\$1.93
10/19/2017	Telephone/Internet	Conference Call - C. Tchoi call with Debtors' professionals re: sale process update.	\$3.14
10/29/2017	Ground Transportation	Uber - C. Tchoi transportation while traveling for auction.	\$57.22
10/29/2017	Airfare	Southwest - C. Tchoi flight LAS-BUR to attend auction.	\$255.98
10/30/2017	Ground Transportation	Uber - C. Tchoi transportation while traveling for auction.	\$18.34
10/31/2017	Research	Standard & Poors - Research fee.	\$687.50
10/31/2017	Ground Transportation	Uber - C. Tchoi transportation while traveling for auction.	\$20.09
10/31/2017	Ground Transportation	Uber - C. Tchoi transportation while traveling for auction.	\$74.83
10/31/2017	Airfare	JetSuiteX - C. Tchoi flight BUR-LAS to attend auction.	\$269.00
10/31/2017	Ground Transportation	Uber - C. Tchoi transportation while traveling for auction.	\$46.84
		<b>Total</b>	<b>\$1,456.45</b>

Province professionals have expended a total of 284.9 hours rendering professional services to or on behalf of the Committee during the Final Period, as details in the Summary of Professionals chart set forth above. The nature of the work performed by these individuals is fully set forth in the billing details attached as Exhibit 1 to the Cabello Declaration.

In accordance with the factors enumerated in Bankruptcy Code section 330, Province and the Committee respectfully submit that the requested compensation is fair and reasonable given (a) the complexity of these Chapter 11 Cases, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the cost of comparable services in a case other than under this title.

///

///

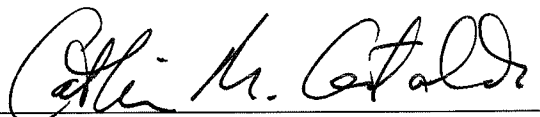
1 6. CONCLUSION

2 WHEREFORE, Province respectfully requests that the Court enter and order approving the  
3 final allowance and authorizing payment be made to Province of the final compensation in the  
4 amount of \$135,272.50 in fees incurred for professional services rendered and \$1,456.45 as  
5 reimbursement of actual, reasonable and necessary costs and expenses paid during the final fee  
6 period from September 22, 2017 through November 10, 2017, for a total of \$136,728.95, and for  
7 such other and further relief as the Court may deem just and proper.

8  
9 DATED: November 21, 2017

Respectfully submitted,

10 BROWN RUDNICK

11  
12 By:   
13 CATHRINE M. CASTALDI  
14 Financial Advisor for OFFICIAL COMMITTEE  
15 OF UNSECURED CREDITORS  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

**DECLARATION OF CAROL CABELLO**

I, CAROL CABELLO, declare as follows:

1. I am over the age of 18, am mentally competent, have personal knowledge of the facts in this matter, except where stated as based upon information and belief, and if called upon to testify, could and would do so.

2. I am a Senior Director with the firm of Province, Inc. ("Province"). I am authorized to submit this declaration in support of the First and Final Application for Compensation and Reimbursement of Expenses for Province, Inc. as Financial Advisor to the Official Committee of Unsecured Creditors for the Period September 22, 2017 Through November 10, 2017 (the "Application").

3. I have personally reviewed the information contained in the Application, and believe its contents to be true and correct to the best of my knowledge, information and belief.

4. It is Province's policy to charge its clients for identifiable, non-overhead travel expenses incurred in connection with the client's case that would not have been incurred except in connection with the representation of that particular client. It is also Province's policy to charge its clients only the amount actually incurred by Province in connection with such items.

5. Province does not charge for local or long-distance telephone calls (except the cost of specifically identified conference call charges, faxes, and other administrative costs.

6. The Firm believes its rates are equal to or less than the market rates that that majority of financial advisory firms charge clients for such services.

7. I have personally reviewed the bills in this matter, and the bills represent true and correct charges to the best of my knowledge, information and belief.

///

///

///

///

///

///

2 Bankruptcy Rule 2016-1 and the Application complies with Local Bankruptcy Rule 2016-1.

4 foregoing is true and correct.

5 Executed November 21, 2018, at Los Angeles, California.

  
CAROL CABELLO

EXHIBIT 1  
BILLING DETAILS

Entry Date	Person	Comment	Task	Hours	Billing Rate	amount
9/22/2017	Carol Cabello	Discussed case overview and data request with C. Tchoi.	Case Administration	0.30	560.00	\$168.00
9/22/2017	Carol Cabello	Call with P. Kravitz to discuss case strategy and staffing.	Case Administration	0.30	560.00	\$168.00
9/22/2017	Peter Kravitz	Strategize re data requests.	Case Administration	0.30	745.00	\$223.50
9/22/2017	Carol Cabello	Read and reviewed court filings, including first day motions.	Court Filings	2.10	560.00	\$1,176.00
9/22/2017	Carol Cabello	Analyzed terms of sale motion, including milestones, bid procedures and protections.	Sale Process	1.40	560.00	\$784.00
9/22/2017	Carol Cabello	Attend initial committee meeting.	Committee Activities	0.50	560.00	\$280.00
9/22/2017	Peter Kravitz	Call with C. Cabello regarding staffing, matter setup (0.3) and reviewed data request.	Case Administration	0.40	745.00	\$298.00
9/22/2017	Peter Kravitz	Attend and participate in initial call with committee.	Committee Activities	0.50	745.00	\$372.50
9/22/2017	Peter Kravitz	Call with C. Tchoi to recap on hearing and summary of same.	Case Administration	0.30	745.00	\$223.50
9/22/2017	Peter Kravitz	Discuss staffing and case strategy with C. Tchoi.	Case Administration	0.40	745.00	\$298.00
9/22/2017	Peter Kravitz	Confer with potential alternative industry related purchaser to determine adequacy of marketing process.	Sale Process	0.40	745.00	\$298.00
9/22/2017	Peter Kravitz	Review bid related procedures.	Sale Process	0.40	745.00	\$298.00
9/22/2017	Christine Tchoi	Discuss with C. Cabello (Province) data request work stream.	Case Administration	0.30	510.00	\$153.00
9/22/2017	Christine Tchoi	Hearing recap call with P. Kravitz (0.3) and C. Castaldi Brown Rudnick (0.1).	Case Administration	0.40	510.00	\$204.00
9/22/2017	Christine Tchoi	Download latest items filed on docket.	Court Filings	0.30	510.00	\$153.00
9/22/2017	Christine Tchoi	Call with committee member regarding specific claim and overall case strategy.	Committee Activities	0.50	510.00	\$255.00
9/22/2017	Christine Tchoi	Participate and attend telephonic meeting with Committee.	Committee Activities	0.50	510.00	\$255.00
9/22/2017	Christine Tchoi	Conducted research on industry and preliminary screening search on CapIQ for potential buyers.	Business Analysis / Operations	0.70	510.00	\$357.00
9/22/2017	Christine Tchoi	Review DIP motion and identify concerns for creditors.	Court Filings	0.90	510.00	\$459.00
9/22/2017	Christine Tchoi	Research wall street and analysts reports on Ironclad to assess history	Business Analysis / Operations	1.20	510.00	\$612.00

Entry Date	Person	Comment	Task	Hours	Billing Rate	amount
		of company and outlook.				
9/22/2017	Christine Tchoi	Review petitions and related first day motions filed for debtors NV (0.2) and CA (0.4).	Court Filings	0.60	510.00	\$306.00
9/22/2017	Christine Tchoi	Create (0.5) and distribute (0.1) WGL to Committee.	Case Administration	0.60	510.00	\$306.00
9/22/2017	Christine Tchoi	Review sale motion (0.9), and create summary of issues (0.8) re: same.	Sale Process	1.70	510.00	\$867.00
9/22/2017	Christine Tchoi	Discuss with C. Castaldi (BR) re: filing notice of appearance on behalf of UCC.	Case Administration	0.20	510.00	\$102.00
9/22/2017	Christine Tchoi	Discuss staffing (.2) and matter setup (.2) with P. Kravitz (Province).	Case Administration	0.40	510.00	\$204.00
9/22/2017	Christine Tchoi	Read first day declaration.	Court Filings	0.80	510.00	\$408.00
9/22/2017	Christine Tchoi	Review employee wages motion.	Court Filings	0.40	510.00	\$204.00
9/22/2017	Christine Tchoi	Draft data request list.	Case Administration	0.40	510.00	\$204.00
9/22/2017	Christine Tchoi	Review cash management motion.	Court Filings	0.60	510.00	\$306.00
9/22/2017	Christine Tchoi	Correspondence with P. Kravitz re: retention items.	Case Administration	0.20	510.00	\$102.00
9/22/2017	Christine Tchoi	Review correspondence btw committee counsel and debtors counsel.	Case Administration	0.20	510.00	\$102.00
9/22/2017	Christine Tchoi	Call with C. Castaldi re: notice of appearance.	Case Administration	0.20	510.00	\$102.00
9/22/2017	Christine Tchoi	Matter setup admin items.	Case Administration	0.30	510.00	\$153.00
9/23/2017	Christine Tchoi	Analyze DIP comps and breakup fee comps.	Financing Activities	1.70	510.00	\$867.00
9/23/2017	Christine Tchoi	Conduct industry research to assess sale opportunity and prospects.	Business Analysis / Operations	0.60	510.00	\$306.00
9/23/2017	Christine Tchoi	Produce list of general questions for debtors on business (0.5) and marketing process (0.6).	Business Analysis / Operations	1.10	510.00	\$561.00
9/23/2017	Christine Tchoi	Create and identify issues and concerns related to bid procedures.	Sale Process	0.60	510.00	\$306.00
9/23/2017	Christine Tchoi	Review Big Time Products' objections to bidding procedures to assess potential impact on sale.	Court Filings	1.10	510.00	\$561.00
9/23/2017	Christine Tchoi	Read bidding procedures.	Court Filings	0.70	510.00	\$357.00
9/23/2017	Christine Tchoi	Review debtors' professionals retention app.	Court Filings	0.30	510.00	\$153.00
9/24/2017	Peter Kravitz	APA qualified bidders' provisions discussion with C. Tchoi.	Sale Process	0.30	745.00	\$223.50
9/24/2017	Carol Cabello	Breakup fees discussion with C. Tchoi.	Sale Process	0.30	560.00	\$168.00

Entry Date	Person	Comment	Task	Hours	Billing Rate	amount
9/24/2017	Peter Kravitz	Call on equity committee agenda with C. Tchoi.	Case Administration	0.40	745.00	\$298.00
9/24/2017	Peter Kravitz	Case strategy call with C. Tchoi.	Case Administration	0.60	745.00	\$447.00
9/24/2017	Peter Kravitz	Strategize regarding sale process.	Sale Process	0.20	745.00	\$149.00
9/24/2017	Carol Cabello	Reviewed draft of committee objection to bid procedures and discussed comments with C. Tchoi.	Court Filings	0.60	560.00	\$336.00
9/24/2017	Carol Cabello	Reviewed initial draft of diligence request list and sent comments to C. Tchoi.	Case Administration	0.40	560.00	\$224.00
9/24/2017	Peter Kravitz	Confer with trustee regarding budget.	Case Administration	0.20	745.00	\$149.00
9/24/2017	Christine Tchoi	Call with C. Cabello re: breakup fees.	Sale Process	0.30	510.00	\$153.00
9/24/2017	Christine Tchoi	Call with P. Kravitz (Province) re: APA qualified bidders' provisions.	Sale Process	0.30	510.00	\$153.00
9/24/2017	Christine Tchoi	Draft email correspondence to S. Maizel (Dentons) re: introduction.	Case Administration	0.30	510.00	\$153.00
9/24/2017	Christine Tchoi	Call with P. Kravitz (Province) re: equity committee agenda.	Case Administration	0.40	510.00	\$204.00
9/24/2017	Christine Tchoi	Review draft objection (.9) and provide comments (.4) to counsel re: same.	Sale Process	1.30	510.00	\$663.00
9/24/2017	Christine Tchoi	Distribute diligence list to counsel.	Case Administration	0.10	510.00	\$51.00
9/24/2017	Christine Tchoi	Strategy call with committee chair.	Case Administration	0.60	510.00	\$306.00
9/24/2017	Christine Tchoi	Reviewed draft of committee objection to bid procedures and discussed comments with C. Cabello.	Court Filings	0.60	510.00	\$306.00
9/24/2017	Christine Tchoi	Begin conducting research on DIP comparables in similar sized cases as requested by counsel.	Financing Activities	1.50	510.00	\$765.00
9/24/2017	Christine Tchoi	Prepare analysis of breakup fee and potential impact on sale process.	Financing Activities	1.10	510.00	\$561.00
9/24/2017	Christine Tchoi	Call with P. Kravitz re: case status and strategy.	Case Administration	0.60	510.00	\$306.00
9/24/2017	Christine Tchoi	Call with C. Castaldi regarding draft objection to be filed by committee.	Sale Process	0.30	510.00	\$153.00
9/24/2017	Christine Tchoi	Created and populated due diligence request list.	Case Administration	0.90	510.00	\$459.00
9/24/2017	Christine Tchoi	Analyze stalking horse bid procedures and relevant comps.	Sale Process	1.30	510.00	\$663.00
9/25/2017	Walter Bowser	Review new docket entries and read objection to bid procedures filed by Big Time Productions, and related auction filings.	Court Filings	0.50	515.00	\$257.50

Entry Date	Person	Comment	Task	Hours	Billing Rate	amount
9/25/2017	Carol Cabello	Reviewed revised draft objection on bid procedures.	Court Filings	0.20	560.00	\$112.00
9/25/2017	Carol Cabello	Reviewed latest court filings.	Court Filings	0.40	560.00	\$224.00
9/25/2017	Peter Kravitz	Case status call with C. Tchoi.	Case Administration	0.20	745.00	\$149.00
9/25/2017	Carol Cabello	Call with C. Tchoi re: matching provisions.	Sale Process	0.20	560.00	\$112.00
9/25/2017	Carol Cabello	Call with C. Castaldi (Brown Rudnick) and C. Tchoi regarding bid protections.	Sale Process	0.20	560.00	\$112.00
9/25/2017	Carol Cabello	Call with C. Tchoi re: proposed stalking horse breakup fee.	Sale Process	0.40	560.00	\$224.00
9/25/2017	Christine Tchoi	Call (.3) and follow up call (.2) with C. Castaldi re: debtor negotiations re: SH bidder.	Sale Process	0.50	510.00	\$255.00
9/25/2017	Christine Tchoi	Call with C. Castaldi and committee chair re: matching provision.	Sale Process	0.30	510.00	\$153.00
9/25/2017	Christine Tchoi	Review committee's objection.	Court Filings	0.30	510.00	\$153.00
9/25/2017	Christine Tchoi	Read equity committee's objection.	Court Filings	0.30	510.00	\$153.00
9/25/2017	Christine Tchoi	Call with C. Cabello re: SH breakup fee.	Sale Process	0.40	510.00	\$204.00
9/25/2017	Christine Tchoi	Call with counsel and C. Cabello re: matching provision (0.2) and then committee chair.	Sale Process	0.50	510.00	\$255.00
9/25/2017	Christine Tchoi	Confer with P. Kravitz re: case status.	Case Administration	0.20	510.00	\$102.00
9/26/2017	Walter Bowser	Review docket items related to committee formation and objections to bidding procedures.	Court Filings	0.40	515.00	\$206.00
9/26/2017	Walter Bowser	Review and summarize DIP motion.	Court Filings	1.80	515.00	\$927.00
9/26/2017	Walter Bowser	Discuss case status with C. Cabello.	Case Administration	0.40	515.00	\$206.00
9/26/2017	Peter Kravitz	Review DIP Budget issues list.	Financing Activities	0.40	745.00	\$298.00
9/26/2017	Peter Kravitz	Discussion on budget work streams with C. Tchoi.	Financing Activities	0.20	745.00	\$149.00
9/26/2017	Carol Cabello	Reviewed committee correspondence on case status and next steps.	Committee Activities	0.20	560.00	\$112.00
9/26/2017	Carol Cabello	Reviewed summary analysis of DIP terms prepared by W. Bowser and conferred with team on same.	Financing Activities	0.50	560.00	\$280.00
9/26/2017	Carol Cabello	Read and evaluated DIP motion and identified issues for further discussion with counsel.	Financing Activities	1.80	560.00	\$1,008.00
9/26/2017	Carol Cabello	Reviewed court filings, including oppositions to APA filed by committee and equity committee.	Court Filings	0.50	560.00	\$280.00

Entry Date	Person	Comment	Task	Hours	Billing Rate	amount
9/26/2017	Carol Cabello	Call with W. Bowser to discuss case and near-term tasks.	Case Administration	0.40	560.00	\$224.00
9/26/2017	Carol Cabello	Call with C. Castaldi (Brown Rudnick) and C. Tchoi to discuss hearing, meeting with Debtors and next steps.	Case Administration	0.30	560.00	\$168.00
9/26/2017	Carol Cabello	Analyzed DIP budget and identify questions in advance with meeting with Debtors.	Business Analysis / Operations	1.30	560.00	\$728.00
9/26/2017	Christine Tchoi	DIP Budget analysis and issues.	Business Analysis / Operations	1.40	510.00	\$714.00
9/26/2017	Christine Tchoi	Call with P. Kravitz re: DIP budget.	Financing Activities	0.20	510.00	\$102.00
9/26/2017	Christine Tchoi	Continued DIP budget analysis.	Financing Activities	0.60	510.00	\$306.00
9/26/2017	Christine Tchoi	Review bid procedures (.4) and provide comments (.3).	Sale Process	0.70	510.00	\$357.00
9/26/2017	Christine Tchoi	Read committee counsel email re: bid procedures.	Case Administration	0.10	510.00	\$51.00
9/26/2017	Christine Tchoi	Call with C. Cabello re: budget (.2) and meeting with debtors' professionals (.1).	Case Administration	0.30	510.00	\$153.00
9/27/2017	Carol Cabello	Corresponded with team regarding prep work for meetings with Debtors.	Case Administration	0.30	560.00	\$168.00
9/27/2017	Carol Cabello	Researched industry and related comparable companies in industry to assess valuation of company.	Business Analysis / Operations	0.70	560.00	\$392.00
9/27/2017	Christine Tchoi	Read second interim order filed.	Financing Activities	0.50	510.00	\$255.00
9/27/2017	Christine Tchoi	Meeting with committee chair re: case update.	Committee Activities	0.90	510.00	\$459.00
9/27/2017	Christine Tchoi	Review DIP provisions and flagged potential concerns/issues.	Financing Activities	0.40	510.00	\$204.00
9/28/2017	Walter Bowser	Continued to research company and prepare diligence questions in preparation for call with debtors FA.	Business Analysis / Operations	1.50	515.00	\$772.50
9/28/2017	Walter Bowser	Prepare list of questions for debtor's financial advisor, research SEC filings and press releases in conjunction with same.	Business Analysis / Operations	1.60	515.00	\$824.00
9/28/2017	Walter Bowser	Read latest filings on docket.	Court Filings	0.40	515.00	\$206.00
9/28/2017	Carol Cabello	Call with P. Kravitz re: case status and work streams.	Case Administration	0.30	560.00	\$168.00
9/28/2017	Peter Kravitz	Case strategy discussion status call with C. Tchoi.	Case Administration	0.10	745.00	\$74.50
9/28/2017	Peter Kravitz	Call with C. Cabello re: case status and work streams.	Case Administration	0.30	745.00	\$223.50

Entry Date	Person	Comment	Task	Hours	Billing Rate	amount
9/28/2017	Carol Cabello	Call with C. Castaldi (Brown Rudnick) regarding case status and scheduling meeting with Debtors.	Case Administration	0.20	560.00	\$112.00
9/28/2017	Erica Mattson	Draft employment app (2.2). Email to C. Tchoi for review (0.1).	Fee/Employment Applications	2.30	150.00	\$345.00
9/28/2017	Christine Tchoi	Correspond with E. Mattson (Province) re: employment app.	Case Administration	0.20	510.00	\$102.00
9/28/2017	Christine Tchoi	Work streams call with C. Cabello.	Case Administration	0.30	510.00	\$153.00
9/28/2017	Christine Tchoi	Call with P. Kravitz re: case status and strategy.	Case Administration	0.10	510.00	\$51.00
9/28/2017	Christine Tchoi	Prepare for call with debtors and prepare issues and questions list.	Case Administration	1.70	510.00	\$867.00
9/28/2017	Christine Tchoi	Review and edit employment application draft.	Fee/Employment Applications	0.30	510.00	\$153.00
9/29/2017	Peter Kravitz	Review DIP comps and issues list.	Financing Activities	0.60	745.00	\$447.00
9/29/2017	Carol Cabello	Analyzed historical operations and financials to understand go-forward viability of company.	Business Analysis / Operations	0.60	560.00	\$336.00
9/29/2017	Carol Cabello	Commenced initial review of schedules, including claim amounts by priority and impact to recovery.	Court Filings	0.80	560.00	\$448.00
9/29/2017	Carol Cabello	Revised and edited DIP comps and sent to counsel as requested.	Financing Activities	0.80	560.00	\$448.00
9/29/2017	Carol Cabello	Call with C. Tchoi regarding case status, strategy and next steps.	Case Administration	0.30	560.00	\$168.00
9/29/2017	Carol Cabello	Multiple correspondence with counsel regarding Debtors' response to diligence request.	Case Administration	0.30	560.00	\$168.00
9/29/2017	Carol Cabello	Call with C. Castaldi (Brown Rudnick) regarding diligence and meeting with Debtors.	Case Administration	0.20	560.00	\$112.00
9/29/2017	Carol Cabello	Revised and supplemented diligence request list and incorporated comments from counsel.	Case Administration	0.30	560.00	\$168.00
9/29/2017	Carol Cabello	Drafted and sent email update to team regarding case status.	Case Administration	0.20	560.00	\$112.00
9/29/2017	Christine Tchoi	Compiled and researched DIP Comps.	Financing Activities	0.90	510.00	\$459.00
9/29/2017	Christine Tchoi	Call with C. Cabello regarding case status.	Case Administration	0.30	510.00	\$153.00
10/2/2017	Walter Bowser	Convert 90-day payment list into Excel, clean up data, summarize by vendor, and consider results.	Court Filings	2.70	515.00	\$1,390.50
10/2/2017	Walter Bowser	Read and consider email summarizing need for FA from C. Cabello.	Case Administration	0.20	515.00	\$103.00

Entry Date	Person	Comment	Task	Hours	Billing Rate	amount
10/2/2017	Walter Bowser	Review debtor's schedules and SOFA and make notes.	Court Filings	2.10	515.00	\$1,081.50
10/2/2017	Ricky Ng	Call with P. Kravitz to discuss the filed schedules and SOFA.	Case Administration	0.10	385.00	\$38.50
10/2/2017	Walter Bowser	Status call with C. Cabello.	Case Administration	0.20	515.00	\$103.00
10/2/2017	Ricky Ng	Commenced preliminary analysis of schedules and statements, exporting data into an excel spreadsheet for further analysis.	Business Analysis / Operations	1.90	385.00	\$731.50
10/2/2017	Ricky Ng	Continued evaluate schedules analysis including accounts receivable and other assets.	Business Analysis / Operations	2.30	385.00	\$885.50
10/2/2017	Ricky Ng	Analyzed and exported the accounts receivable information from the schedules into a spreadsheet.	Business Analysis / Operations	0.70	385.00	\$269.50
10/2/2017	Ricky Ng	Continued to evaluate statements of financial affairs.	Business Analysis / Operations	1.90	385.00	\$731.50
10/2/2017	Peter Kravitz	Call with R. Ng to discuss the filed schedules and SOFA.	Case Administration	0.10	745.00	\$74.50
10/2/2017	Peter Kravitz	Call with C. Tchoi to discuss case status, diligence and work streams.	Case Administration	0.30	745.00	\$223.50
10/2/2017	Carol Cabello	Call with W. Bowser regarding further analysis of Debtors' schedules.	Case Administration	0.20	560.00	\$112.00
10/2/2017	Carol Cabello	Prepared detailed case workstreams and conferred with team on same.	Case Administration	0.60	560.00	\$336.00
10/2/2017	Carol Cabello	Call with C. Castaldi (Brown Rudnick) regarding case issues.	Case Administration	0.20	560.00	\$112.00
10/2/2017	Carol Cabello	Reviewed NDA and conferred with counsel.	Case Administration	0.30	560.00	\$168.00
10/2/2017	Carol Cabello	Revised and edited draft employment application.	Fee/Employment Applications	0.70	560.00	\$392.00
10/2/2017	Christine Tchoi	Draft due diligence questions for call with debtors.	Case Administration	0.60	510.00	\$306.00
10/2/2017	Christine Tchoi	Call with P. Kravitz to discuss case status, diligence and work streams.	Case Administration	0.30	510.00	\$153.00
10/2/2017	Christine Tchoi	Analyze claims and sensitize to assess potential impact on distribution.	Business Analysis / Operations	1.10	510.00	\$561.00
10/2/2017	Christine Tchoi	Review and evaluate Debtors schedules.	Court Filings	1.50	510.00	\$765.00
10/3/2017	Ricky Ng	Analyzed assets and summarized for committee update report.	Business Analysis / Operations	1.50	385.00	\$577.50

Entry Date	Person	Comment	Task	Hours	Billing Rate	amount
10/3/2017	Ricky Ng	Analyzed scheduled liabilities and compared to Debtors' statements in filings.	Business Analysis / Operations	1.80	385.00	\$693.00
10/3/2017	Ricky Ng	Exported asset schedule details into excel, including A/R data and inventory.	Business Analysis / Operations	2.10	385.00	\$808.50
10/3/2017	Ricky Ng	Exported scheduled claims into excel for further analysis.	Business Analysis / Operations	0.90	385.00	\$346.50
10/3/2017	Ricky Ng	Analyzed scheduled claims by priority versus filed claims and identified variances.	Business Analysis / Operations	1.90	385.00	\$731.50
10/3/2017	Walter Bowser	Prepare notes summarizing debtor's schedules.	Court Filings	0.60	515.00	\$309.00
10/3/2017	Walter Bowser	Review questions for Steve Rickman (Craig-Hallum).	Business Analysis / Operations	0.40	515.00	\$206.00
10/3/2017	Walter Bowser	Call with C. Tchoi, P. Kravitz and C. Cabello to discuss case status, diligence and work streams.	Case Administration	0.30	515.00	\$154.50
10/3/2017	Walter Bowser	Call with S. Rickman (Craig-Hallum), P. Wolfson and T. Moyron (Dentons), C. Cabello, C. Tchoi and C. Castaldi (Brown Rudnick) regarding sale process.	Sale Process	1.00	515.00	\$515.00
10/3/2017	Peter Kravitz	Call with C. Tchoi, W. Bowser and C. Cabello to discuss case status, diligence and work streams.	Case Administration	0.30	745.00	\$223.50
10/3/2017	Carol Cabello	Call with S. Rickman (Craig-Hallum), P. Wolfson and T. Moyron (Dentons), W. Bowser, C. Tchoi and C. Castaldi (Brown Rudnick) regarding sale process.	Sale Process	1.00	560.00	\$560.00
10/3/2017	Carol Cabello	Call with C. Tchoi, P. Kravitz and W. Bowser to discuss case status, diligence and work streams.	Case Administration	0.30	560.00	\$168.00
10/3/2017	Christine Tchoi	Call with C. Cabello and debtor and equity committee professionals re: sales process.	Sale Process	1.00	510.00	\$510.00
10/3/2017	Christine Tchoi	Call with C. Cabello, P. Kravitz and W. Bowser re case status and work streams.	Case Administration	0.30	510.00	\$153.00
10/3/2017	Christine Tchoi	Analyze DIP budget and A/R.	Business Analysis / Operations	0.70	510.00	\$357.00
10/4/2017	Walter Bowser	Review summary of schedules and filings prepared by R. Ng.	Court Filings	0.40	515.00	\$206.00
10/4/2017	Ricky Ng	Inputted the remaining data from the SOFA into excel and prepare summary for counsel and	Business Analysis / Operations	1.40	385.00	\$539.00

Entry Date	Person	Comment	Task	Hours	Billing Rate	amount
		committee.				
10/4/2017	Ricky Ng	Summarized the total payments made to vendors within the 90-day period, and verified the calculation by the vendor.	Business Analysis / Operations	0.30	385.00	\$115.50
10/4/2017	Christine Tchoi	Begin vendor analysis.	Business Analysis / Operations	0.50	510.00	\$255.00
10/5/2017	Carol Cabello	Read redline of changes to Sale Order and conferred with team.	Court Filings	0.30	560.00	\$168.00
10/5/2017	Christine Tchoi	Review employment application and provide comments.	Fee/Employment Applications	0.30	510.00	\$153.00
10/5/2017	Christine Tchoi	Review communication with Equity Committee professionals.	Case Administration	0.20	510.00	\$102.00
10/6/2017	Ricky Ng	Drafted a few summary slides on the schedules and statement of financial affairs for the next committee update report.	Committee Activities	1.10	385.00	\$423.50
10/6/2017	Carol Cabello	Read multiple updates from counsel to the committee.	Committee Activities	0.50	560.00	\$280.00
10/6/2017	Carol Cabello	Call with C. Castaldi (Brown Rudnick) regarding case update.	Case Administration	0.20	560.00	\$112.00
10/6/2017	Christine Tchoi	Follow up with UCC counsel re: NDA and dataroom access.	Case Administration	0.10	510.00	\$51.00
10/6/2017	Christine Tchoi	Read email from counsel re: equity committee communication.	Case Administration	0.10	510.00	\$51.00
10/6/2017	Christine Tchoi	Call with C. Castaldi re: retention.	Case Administration	0.20	510.00	\$102.00
10/6/2017	Christine Tchoi	Review final DIP financing order.	Court Filings	0.40	510.00	\$204.00
10/6/2017	Christine Tchoi	Review NDA draft.	Case Administration	0.60	510.00	\$306.00
10/8/2017	Peter Kravitz	Case update call with C. Tchoi.	Case Administration	0.40	745.00	\$298.00
10/8/2017	Christine Tchoi	Review recent court filings on docket.	Court Filings	0.30	510.00	\$153.00
10/8/2017	Christine Tchoi	Research CapIQ screen for industry prospective buyers.	Sale Process	0.40	510.00	\$204.00
10/8/2017	Christine Tchoi	Call with P. Kravitz re: overall case strategy (.3) and retention (.1).	Case Administration	0.40	510.00	\$204.00
10/9/2017	Ricky Ng	Filtered the list of competitors that were collected from online research and CapitalIQ.	Sale Process	1.90	385.00	\$731.50
10/9/2017	Ricky Ng	Searched for financial and general information on the companies listed in the competitor list.	Sale Process	1.70	385.00	\$654.50
10/9/2017	Walter Bowser	Consider search criteria for potential buyers, research PE firms invested in the safety apparel industry, confer with R. Ng to	Sale Process	1.10	515.00	\$566.50

Entry Date	Person	Comment	Task	Hours	Billing Rate	amount
		strategize search criteria (.3).				
10/9/2017	Walter Bowser	Status call with C. Cabello to discuss workstreams.	Case Administration	0.20	515.00	\$103.00
10/9/2017	Ricky Ng	Call with P. Kravitz and C. Tchoi to discuss compiling a list of industry competitors.	Case Administration	0.30	385.00	\$115.50
10/9/2017	Carol Cabello	Status call with W. Bowser to discuss status of workstreams.	Case Administration	0.20	560.00	\$112.00
10/9/2017	Peter Kravitz	Call with C. Tchoi and R. Ng to discuss compiling a list of industry competitors.	Case Administration	0.30	745.00	\$223.50
10/9/2017	Christine Tchoi	Review NDA.	Case Administration	0.40	510.00	\$204.00
10/9/2017	Christine Tchoi	Setup data room access via intralinks.	Case Administration	0.20	510.00	\$102.00
10/9/2017	Christine Tchoi	Call with P. Kravitz and R. Ng to discuss compiling a list of industry competitors.	Case Administration	0.30	510.00	\$153.00
10/9/2017	Christine Tchoi	Research industry and compile competitor list for prospective buyers.	Sale Process	1.80	510.00	\$918.00
10/10/2017	Walter Bowser	Review list of potential buyers prepared by R. Ng, combine certain companies with results of other research and send to C. Cabello.	Sale Process	0.70	515.00	\$360.50
10/10/2017	Ricky Ng	Updated the industry competitor list with an additional company and researched relevant financial metrics.	Sale Process	0.30	385.00	\$115.50
10/10/2017	Walter Bowser	Research glove makers for potential buyers.	Sale Process	2.40	515.00	\$1,236.00
10/10/2017	Walter Bowser	Review data room, particular focus on activity logs of bidders, and overall nature of available documents.	Case Administration	0.90	515.00	\$463.50
10/10/2017	Carol Cabello	Corresponded with Craig-Hallum team regarding setting up call to discuss sale process activity.	Case Administration	0.30	560.00	\$168.00
10/10/2017	Carol Cabello	Conferred with W. Bowser regarding supplementing buyers list.	Sale Process	0.30	560.00	\$168.00
10/10/2017	Carol Cabello	Reviewed data room items to ensure prospective buyers are receiving relevant data.	Case Administration	1.30	560.00	\$728.00
10/10/2017	Carol Cabello	Reviewed sale update and activity files from Debtors.	Sale Process	0.60	560.00	\$336.00
10/10/2017	Christine Tchoi	Review prospective buyers list.	Sale Process	0.30	510.00	\$153.00
10/10/2017	Christine Tchoi	Assemble budget.	Case Administration	0.30	510.00	\$153.00
10/10/2017	Christine Tchoi	Review committee counsel application.	Fee/Employment Applications	0.30	510.00	\$153.00

Entry Date	Person	Comment	Task	Hours	Billing Rate	amount
10/10/2017	Christine Tchoi	Review NDA with committee chair.	Committee Activities	0.40	510.00	\$204.00
10/10/2017	Christine Tchoi	Prepare employment app comments.	Fee/Employment Applications	0.40	510.00	\$204.00
10/10/2017	Christine Tchoi	Provide case update to committee chair.	Committee Activities	0.50	510.00	\$255.00
10/10/2017	Christine Tchoi	Evaluate data room activity changes from prior week.	Sale Process	0.40	510.00	\$204.00
10/11/2017	Walter Bowser	Call with C. Cabello, C. Tchoi and R. Ng to discuss case update and related work streams.	Case Administration	0.30	515.00	\$154.50
10/11/2017	Ricky Ng	Call with C. Cabello to discuss the committee update slides.	Case Administration	0.10	385.00	\$38.50
10/11/2017	Ricky Ng	Conference call with W. Bowser, C. Tchoi, and C. Cabello to discuss the case update and workstreams.	Case Administration	0.30	385.00	\$115.50
10/11/2017	Ricky Ng	Reviewed the supplemental bidder list and added an additional company based on the group discussion.	Business Analysis / Operations	0.60	385.00	\$231.00
10/11/2017	Ricky Ng	Started on the committee update slides to include details on the sale process and scheduled filings.	Business Analysis / Operations	1.50	385.00	\$577.50
10/11/2017	Ricky Ng	Updated the analysis on the SOFA and Schedules to include the Nevada entity and the consolidated assets and liabilities.	Business Analysis / Operations	1.40	385.00	\$539.00
10/11/2017	Ricky Ng	Exported the sales update document into a spreadsheet and conducted additional analytics on the potential bidder list.	Business Analysis / Operations	1.10	385.00	\$423.50
10/11/2017	Carol Cabello	Corresponded with Craig-Hallum and conferred with team regarding scheduling call.	Case Administration	0.20	560.00	\$112.00
10/11/2017	Carol Cabello	Analyzed cure amounts and compared to schedules.	Case Administration	0.50	560.00	\$280.00
10/11/2017	Carol Cabello	Call with W. Bowser, C. Tchoi and R. Ng to discuss case update and related workstreams.	Case Administration	0.30	560.00	\$168.00
10/11/2017	Carol Cabello	Reviewed revised fee application.	Fee/Employment Applications	0.30	560.00	\$168.00
10/11/2017	Carol Cabello	Reviewed committee update from counsel, including sale motion updates.	Committee Activities	0.60	560.00	\$336.00
10/11/2017	Carol Cabello	Conferred with team regarding fee application.	Fee/Employment Applications	0.30	560.00	\$168.00
10/11/2017	Peter Kravitz	Call with C. Tchoi on budget issues.	Case Administration	0.30	745.00	\$223.50
10/11/2017	Peter Kravitz	Case update and work stream call with C. Tchoi.	Case Administration	0.50	745.00	\$372.50
10/11/2017	Carol Cabello	Call with R. Ng to discuss the committee update	Case Administration	0.10	560.00	\$56.00

Entry Date	Person	Comment	Task	Hours	Billing Rate	amount
		slides.				
10/11/2017	Christine Tchoi	Review update re: buyer process provided by debtors' professionals.	Sale Process	0.80	510.00	\$408.00
10/11/2017	Christine Tchoi	Call with P. Kravitz re: budget.	Case Administration	0.30	510.00	\$153.00
10/11/2017	Christine Tchoi	Call with C. Cabello, W. Bowser and R. Ng to discuss case update and related work streams.	Case Administration	0.30	510.00	\$153.00
10/11/2017	Christine Tchoi	Analyzed cure amounts and compared to schedules.	Case Administration	0.60	510.00	\$306.00
10/11/2017	Christine Tchoi	Call with C. Castaldi re: committee member NDAs (0.2) and committee call (0.3).	Case Administration	0.50	510.00	\$255.00
10/11/2017	Christine Tchoi	Prep (0.2) and attend internal call (0.5) with P. Kravitz re: case update work stream.	Case Administration	0.70	510.00	\$357.00
10/11/2017	Christine Tchoi	Calendar key dates timeline.	Case Administration	0.10	510.00	\$51.00
10/11/2017	Christine Tchoi	Read committee counsel emails re: sale motion deadline.	Sale Process	0.20	510.00	\$102.00
10/11/2017	Christine Tchoi	Bid comps analysis.	Sale Process	0.40	510.00	\$204.00
10/11/2017	Christine Tchoi	Review SOFAs and Schedules.	Business Analysis / Operations	0.60	510.00	\$306.00
10/11/2017	Christine Tchoi	Review sale motion filed.	Court Filings	0.70	510.00	\$357.00
10/12/2017	Walter Bowser	Review committee update, compare to SOFA, and send C. Cabello comments.	Committee Activities	0.90	515.00	\$463.50
10/12/2017	Walter Bowser	Call with C. Cabello to coordinate work streams.	Case Administration	0.20	515.00	\$103.00
10/12/2017	Walter Bowser	Compare contents of data room to Province diligence list, note location of responsive items, prepare summary and send to C. Cabello.	Case Administration	1.70	515.00	\$875.50
10/12/2017	Ricky Ng	Call with P. Kravitz to discuss the files in the data room.	Case Administration	0.20	385.00	\$77.00
10/12/2017	Peter Kravitz	Call with R. Ng to discuss the files in the data room.	Case Administration	0.20	745.00	\$149.00
10/12/2017	Peter Kravitz	Call with C. Tchoi to prep for debtors update call.	Case Administration	0.30	745.00	\$223.50
10/12/2017	Carol Cabello	Call with W. Bowser to discuss workstreams.	Case Administration	0.20	560.00	\$112.00
10/12/2017	Carol Cabello	Read Craig-Hallum retention application, compared to other comparable filings and analyzed potential impact to administrative expenses.	Sale Process	0.70	560.00	\$392.00
10/12/2017	Carol Cabello	Read side letter between Debtors and confidential party.	Sale Process	0.20	560.00	\$112.00

Entry Date	Person	Comment	Task	Hours	Billing Rate	amount
10/12/2017	Carol Cabello	Read and evaluated management presentation, including financials, used for buyer diligence and meetings.	Business Analysis / Operations	0.80	560.00	\$448.00
10/12/2017	Carol Cabello	Call with C. Tchoi to discuss responses to equity committee concerns	Case Administration	0.20	560.00	\$112.00
10/12/2017	Carol Cabello	Call with S. Rickman and C. Oak (Craig-Hallum) to discuss marketing activity and diligence items.	Sale Process	0.90	560.00	\$504.00
10/12/2017	Carol Cabello	Revised and supplemented draft of committee update report.	Committee Activities	1.20	560.00	\$672.00
10/12/2017	Carol Cabello	Estimated claims and prepared waterfall analysis.	Claims Analysis and Objections	1.30	560.00	\$728.00
10/12/2017	Carol Cabello	Call with C. Castaldi (Brown Rudnick) to discuss sales process to date.	Case Administration	0.20	560.00	\$112.00
10/12/2017	Carol Cabello	Revised supplemental buyers list and sent to S. Rickman (Craig-Hallum).	Sale Process	0.40	560.00	\$224.00
10/12/2017	Carol Cabello	Call with C. Castaldi (Brown Rudnick) to discuss sale motion.	Sale Process	0.30	560.00	\$168.00
10/12/2017	Carol Cabello	Call with C. Castaldi (Brown Rudnick) to discuss comments to committee report.	Committee Activities	0.30	560.00	\$168.00
10/12/2017	Carol Cabello	Revised draft committee report to incorporate comments from counsel.	Committee Activities	0.80	560.00	\$448.00
10/12/2017	Carol Cabello	Conferred with committee regarding case update.	Committee Activities	0.20	560.00	\$112.00
10/12/2017	Christine Tchoi	Call with P. Kravitz to prep for debtors update call.	Case Administration	0.30	510.00	\$153.00
10/12/2017	Christine Tchoi	Call with C. Cabello to discuss responses to equity committee concerns.	Case Administration	0.20	510.00	\$102.00
10/12/2017	Christine Tchoi	Call with S. Rickman and C. Oak (Craig-Hallum) to discuss marketing activity and diligence items.	Sale Process	0.90	510.00	\$459.00
10/12/2017	Christine Tchoi	Analysis of Ironclad's status update at the National Safety Conference.	Business Analysis / Operations	1.70	510.00	\$867.00
10/12/2017	Christine Tchoi	Attend call with the debtors' professionals re: diligence update.	Business Analysis / Operations	1.00	510.00	\$510.00
10/12/2017	Christine Tchoi	Industry research on CapIQ and other news sources.	Business Analysis / Operations	0.60	510.00	\$306.00
10/12/2017	Christine Tchoi	Read Bashas Inc opinion and confer with counsel re: same.	Fee/Employment Applications	0.60	510.00	\$306.00
10/12/2017	Christine Tchoi	Analyze APA Side letter agreement.	Sale Process	0.80	510.00	\$408.00
10/12/2017	Christine Tchoi	Review notes from sales process update on	Sale Process	0.30	510.00	\$153.00

Entry Date	Person	Comment	Task	Hours	Billing Rate	amount
		company call.				
10/12/2017	Christine Tchoi	Call with C. Castaldi re: retention app (.2) and committee NDAs (.1).	Case Administration	0.30	510.00	\$153.00
10/12/2017	Christine Tchoi	Draft opening slide for committee update presentation.	Committee Activities	0.40	510.00	\$204.00
10/12/2017	Christine Tchoi	Review correspondence between committee counsel and equity committee stance.	Case Administration	0.40	510.00	\$204.00
10/12/2017	Christine Tchoi	Add changes to Province's retention app.	Fee/Employment Applications	0.40	510.00	\$204.00
10/13/2017	Ricky Ng	Reviewed the latest files in the dataroom and uploaded to the sharedrive.	Business Analysis / Operations	0.40	385.00	\$154.00
10/13/2017	Walter Bowser	Research sales tax liability and provide estimate to C. Cabello for preliminary recovery analysis, communicate with C. Cabello re: same.	Business Analysis / Operations	1.10	515.00	\$566.50
10/13/2017	Carol Cabello	Reviewed, approved and finalized employment application for filing.	Fee/Employment Applications	0.40	560.00	\$224.00
10/13/2017	Carol Cabello	Revised budget per comments from counsel.	Case Administration	0.30	560.00	\$168.00
10/13/2017	Carol Cabello	Revised and updated committee update report and sent final to committee prior to call.	Committee Activities	0.60	560.00	\$336.00
10/13/2017	Carol Cabello	Prepared for (0.3) and participated in committee update call (0.5)	Committee Activities	0.80	560.00	\$448.00
10/13/2017	Carol Cabello	Call with C. Castaldi (Brown Rudnick) to discuss budget and plan for committee update call.	Case Administration	0.20	560.00	\$112.00
10/13/2017	Carol Cabello	Revised and supplemented retention application to incorporate comments from counsel.	Fee/Employment Applications	0.50	560.00	\$280.00
10/13/2017	Carol Cabello	Reviewed redline draft of changes to retention application.	Fee/Employment Applications	0.30	560.00	\$168.00
10/13/2017	Peter Kravitz	Review retention app supplement.	Fee/Employment Applications	0.30	745.00	\$223.50
10/13/2017	Carol Cabello	Conferred with committee members regarding committee call.	Committee Activities	0.30	560.00	\$168.00
10/13/2017	Carol Cabello	Conferred with W. Bowser regarding research on sales tax liability for preliminary recovery analysis.	Business Analysis / Operations	0.30	560.00	\$168.00
10/13/2017	Christine Tchoi	Analyze sale trend quarterly breakout report.	Business Analysis / Operations	0.40	510.00	\$204.00
10/13/2017	Christine Tchoi	Review AP aging report.	Business Analysis / Operations	0.40	510.00	\$204.00
10/13/2017	Christine Tchoi	Review Grainger NSC update.	Sale Process	0.40	510.00	\$204.00

Entry Date	Person	Comment	Task	Hours	Billing Rate	amount
10/13/2017	Christine Tchoi	Update revised budget slide.	Case Administration	0.40	510.00	\$204.00
10/13/2017	Christine Tchoi	Review draft of committee update presentation.	Business Analysis / Operations	0.50	510.00	\$255.00
10/13/2017	Christine Tchoi	Review tax returns filed in data room.	Business Analysis / Operations	0.50	510.00	\$255.00
10/13/2017	Christine Tchoi	Prepare for committee call.	Committee Activities	0.50	510.00	\$255.00
10/13/2017	Christine Tchoi	Review potential buyers' activity access report.	Sale Process	0.50	510.00	\$255.00
10/13/2017	Christine Tchoi	Drafted response to sales process questions from committee chair.	Committee Activities	0.20	510.00	\$102.00
10/13/2017	Christine Tchoi	Review Grainger outlook presentation.	Sale Process	0.60	510.00	\$306.00
10/13/2017	Christine Tchoi	Analyzed Radian bid.	Sale Process	0.60	510.00	\$306.00
10/13/2017	Christine Tchoi	Variance analysis between later version of forecast model.	Business Analysis / Operations	0.70	510.00	\$357.00
10/13/2017	Christine Tchoi	Review marketing materials and product catalog.	Sale Process	0.70	510.00	\$357.00
10/13/2017	Christine Tchoi	Review supplier agreements and related award letter.	Business Analysis / Operations	0.80	510.00	\$408.00
10/13/2017	Christine Tchoi	Analyze financial mode and related assumptions by debtors' professionals.	Business Analysis / Operations	0.90	510.00	\$459.00
10/13/2017	Christine Tchoi	Analyze latest 10-K filing (1.3) and forbearance notice (.3).	Business Analysis / Operations	1.60	510.00	\$816.00
10/13/2017	Christine Tchoi	Participate on committee update call.	Committee Activities	0.50	510.00	\$255.00
10/13/2017	Christine Tchoi	Borrowing base report analysis.	Financing Activities	0.30	510.00	\$153.00
10/13/2017	Christine Tchoi	Review Grainger QBR presentation as of sept.	Sale Process	0.30	510.00	\$153.00
10/16/2017	Carol Cabello	Read and reviewed Debtors' status report filed.	Court Filings	0.40	560.00	\$224.00
10/16/2017	Carol Cabello	Reviewed statement of disinterestedness and conferred with counsel.	Fee/Employment Applications	0.30	560.00	\$168.00
10/16/2017	Carol Cabello	Read Debtors' supplement to Debtors' sale motion regarding claims estimates and compared to internal estimates.	Sale Process	0.40	560.00	\$224.00
10/16/2017	Christine Tchoi	Compare committee update to SOFA.	Business Analysis / Operations	0.60	510.00	\$306.00
10/16/2017	Christine Tchoi	Compared high priority items in due diligence request list to existing dataroom items.	Case Administration	0.30	510.00	\$153.00
10/16/2017	Christine Tchoi	Analyze stalking horse big protections and relevant comps.	Sale Process	0.40	510.00	\$204.00

Entry Date	Person	Comment	Task	Hours	Billing Rate	amount
10/16/2017	Christine Tchoi	Analyzed debtors' management reports.	Business Analysis / Operations	1.00	510.00	\$510.00
10/17/2017	Christine Tchoi	Review latest list of competitors for potential bidders.	Sale Process	0.40	510.00	\$204.00
10/17/2017	Christine Tchoi	Review latest SOFA and schedules analysis.	Business Analysis / Operations	0.70	510.00	\$357.00
10/17/2017	Christine Tchoi	Ironclad email draft to equity committee.	Case Administration	0.30	510.00	\$153.00
10/18/2017	Peter Kravitz	Call with C. Castaldi (Brown Rudnick), C. Tchoi and C. Cabello to discuss case strategy.	Case Administration	0.20	745.00	\$149.00
10/18/2017	Carol Cabello	Call with C. Castaldi (Brown Rudnick), C. Tchoi and P. Kravitz to discuss case strategy.	Case Administration	0.20	560.00	\$112.00
10/18/2017	Carol Cabello	Call with C. Castaldi (Brown Rudnick) regarding case.	Case Administration	0.20	560.00	\$112.00
10/18/2017	Christine Tchoi	Call with C. Castaldi, P. Kravitz, and C. Cabello re: case status.	Case Administration	0.20	510.00	\$102.00
10/18/2017	Christine Tchoi	Reviewed data room items.	Case Administration	1.20	510.00	\$612.00
10/18/2017	Christine Tchoi	Analysis of inventory (.3) and appraisal report (.5).	Business Analysis / Operations	0.80	510.00	\$408.00
10/18/2017	Christine Tchoi	Review inventory procedures.	Business Analysis / Operations	0.50	510.00	\$255.00
10/18/2017	Christine Tchoi	Review (.3) pre-filing AP and create summary report (.5).	Business Analysis / Operations	0.80	510.00	\$408.00
10/18/2017	Christine Tchoi	Analyze marketing rebate assessment agreements.	Sale Process	0.60	510.00	\$306.00
10/18/2017	Christine Tchoi	Tax document review.	Business Analysis / Operations	0.50	510.00	\$255.00
10/18/2017	Christine Tchoi	Review all documents in data room in reference to Duluth trading volume sales.	Business Analysis / Operations	0.60	510.00	\$306.00
10/18/2017	Christine Tchoi	Analyze contracts and agreements relating to Grainger.	Business Analysis / Operations	0.40	510.00	\$204.00
10/19/2017	Walter Bowser	Review list of new docs posted in data room.	Case Administration	0.20	515.00	\$103.00
10/19/2017	Ricky Ng	Uploaded and reviewed latest files in the data room to the share drive.	Case Administration	0.60	385.00	\$231.00
10/19/2017	Carol Cabello	Reviewed the sales update and activity from C-H.	Sale Process	0.40	560.00	\$224.00
10/19/2017	Carol Cabello	Read Equity Committee's objection to fee application and conferred with P. Kravitz on same.	Court Filings	0.50	560.00	\$280.00
10/19/2017	Peter Kravitz	Confer with C Cabello on equity committee rejection filing.	Court Filings	0.50	745.00	\$372.50

Entry Date	Person	Comment	Task	Hours	Billing Rate	amount
10/19/2017	Carol Cabello	Call with P. Kravitz to discuss equity committee opposition filing.	Case Administration	0.40	560.00	\$224.00
10/19/2017	Christine Tchoi	Read equity committee opposition to Province's app.	Court Filings	0.30	510.00	\$153.00
10/19/2017	Christine Tchoi	Prepare (.2) and have call (.5) with debtors' professionals re: sales process update.	Sale Process	0.70	510.00	\$357.00
10/19/2017	Christine Tchoi	Vendor agreements partnership review.	Business Analysis / Operations	0.80	510.00	\$408.00
10/20/2017	Carol Cabello	Read objection to sale motion and relief from automatic stay filed by creditors.	Court Filings	1.50	560.00	\$840.00
10/20/2017	Carol Cabello	Read UST objection to retention and conferred with counsel on next steps.	Court Filings	0.50	560.00	\$280.00
10/20/2017	Carol Cabello	Reviewed documents in data room.	Sale Process	1.30	560.00	\$728.00
10/20/2017	Christine Tchoi	Case status call with C. Cabello.	Case Administration	0.40	510.00	\$204.00
10/20/2017	Christine Tchoi	Created summary of sales process update to circulate to committee members.	Sale Process	0.80	510.00	\$408.00
10/20/2017	Christine Tchoi	Attend call with committee chair re: sales process update.	Committee Activities	0.60	510.00	\$306.00
10/20/2017	Christine Tchoi	Call with committee counsel re: objection response.	Fee/Employment Applications	0.20	510.00	\$102.00
10/20/2017	Christine Tchoi	Reviewed latest filings on docket.	Court Filings	0.40	510.00	\$204.00
10/20/2017	Christine Tchoi	Review activity logs of bidders.	Sale Process	0.60	510.00	\$306.00
10/20/2017	Christine Tchoi	Review data room documents to determine adequacy of diligence and potential impacts to prospective bidder review.	Business Analysis / Operations	1.10	510.00	\$561.00
10/20/2017	Christine Tchoi	Analyzed September financials posted in dataroom compared to management's forecast as it relates to issues identified by prospective buyers.	Business Analysis / Operations	0.70	510.00	\$357.00
10/21/2017	Christine Tchoi	Format and supplement committee presentation slide for sales process update.	Committee Activities	0.30	510.00	\$153.00
10/21/2017	Christine Tchoi	Draft email to counsel re: objection response.	Fee/Employment Applications	0.20	510.00	\$102.00
10/23/2017	Ricky Ng	Reviewed the documents in the data room and uploaded to the share drive.	Business Analysis / Operations	0.20	385.00	\$77.00
10/23/2017	Ricky Ng	Updated the Schedules summary based on the amended filings.	Business Analysis / Operations	0.60	385.00	\$231.00

Entry Date	Person	Comment	Task	Hours	Billing Rate	amount
10/23/2017	Carol Cabello	Reviewed updated sale process activity from C-H and changes from prior report.	Sale Process	0.40	560.00	\$224.00
10/23/2017	Carol Cabello	Reviewed latest filings on docket.	Court Filings	0.30	560.00	\$168.00
10/23/2017	Carol Cabello	Reviewed draft of reply to objection and conferred with C. Tchoi on same.	Court Filings	0.50	560.00	\$280.00
10/23/2017	Christine Tchoi	Review draft reply re: Province application response.	Fee/Employment Applications	0.20	510.00	\$102.00
10/23/2017	Christine Tchoi	Create slide update to committee re: sale process update.	Committee Activities	0.70	510.00	\$357.00
10/23/2017	Christine Tchoi	Reviewed latest schedules summary.	Business Analysis / Operations	0.30	510.00	\$153.00
10/23/2017	Christine Tchoi	Prepare summary of contracts and related cures.	Business Analysis / Operations	1.10	510.00	\$561.00
10/23/2017	Christine Tchoi	Analysis of cash flow budget proposed to determine compliance with agreement.	Business Analysis / Operations	0.40	510.00	\$204.00
10/23/2017	Christine Tchoi	Analyze recent activity in data room to provide update to committee.	Sale Process	0.30	510.00	\$153.00
10/23/2017	Christine Tchoi	Conducted research on interested prospective bidders.	Sale Process	0.80	510.00	\$408.00
10/23/2017	Christine Tchoi	Compare variance analysis regarding sales process update for committee.	Sale Process	0.40	510.00	\$204.00
10/23/2017	Christine Tchoi	Review amended schedules and potential impact to claims and recovery.	Court Filings	0.40	510.00	\$204.00
10/24/2017	Ricky Ng	Call with C. Cabello to discuss the changes in the schedules and estimating the size of the claims pool.	Case Administration	0.30	385.00	\$115.50
10/24/2017	Ricky Ng	Summarized the data in the financial model and built charts for trends in the historical and projected performance.	Business Analysis / Operations	1.60	385.00	\$616.00
10/24/2017	Ricky Ng	Inserted the calculated cure amounts for the parties listed in Schedule G.	Business Analysis / Operations	0.40	385.00	\$154.00
10/24/2017	Ricky Ng	Reviewed the documents in the claims register and updated the spreadsheet that tracks the aggregate scheduled and filed claims.	Claims Analysis and Objections	1.50	385.00	\$577.50
10/24/2017	Ricky Ng	Reviewed the contracts listed in Schedule G and summarized the data points.	Business Analysis / Operations	0.90	385.00	\$346.50
10/24/2017	Ricky Ng	Compared the contracts in the data room with the filed schedules.	Business Analysis / Operations	1.10	385.00	\$423.50

Entry Date	Person	Comment	Task	Hours	Billing Rate	amount
10/24/2017	Carol Cabello	Revised and supplemented recovery analysis to include amended schedules and proof of claims filed to date.	Case Administration	1.20	560.00	\$672.00
10/24/2017	Carol Cabello	Call with R. Ng to discuss claims analysis.	Case Administration	0.20	560.00	\$112.00
10/24/2017	Carol Cabello	Reviewed and downloaded claims register and filed claims to date, and prepared analysis of same.	Claims Analysis and Objections	1.60	560.00	\$896.00
10/24/2017	Carol Cabello	Conferred with C. Castaldi regarding scheduling hearing to Province objection.	Case Administration	0.20	560.00	\$112.00
10/24/2017	Carol Cabello	Call with P. Kravitz regarding case status and next steps.	Case Administration	0.20	560.00	\$112.00
10/24/2017	Peter Kravitz	Call with C. Cabello regarding case status and next steps.	Case Administration	0.20	745.00	\$149.00
10/24/2017	Carol Cabello	Call with R. Ng to discuss amended schedules and additional financial analysis.	Case Administration	0.30	560.00	\$168.00
10/24/2017	Christine Tchoi	Review revised recovery analysis.	Business Analysis / Operations	0.40	510.00	\$204.00
10/24/2017	Christine Tchoi	Prepare summary of amended schedules for claims.	Business Analysis / Operations	0.80	510.00	\$408.00
10/24/2017	Christine Tchoi	Finalize sales process update to committee.	Committee Activities	0.70	510.00	\$357.00
10/24/2017	Christine Tchoi	Distribute update to sales process.	Committee Activities	0.10	510.00	\$51.00
10/24/2017	Christine Tchoi	Inventory analysis review.	Business Analysis / Operations	0.30	510.00	\$153.00
10/24/2017	Christine Tchoi	Review latest overbidder data room activity.	Sale Process	0.20	510.00	\$102.00
10/24/2017	Christine Tchoi	Create sales process update slides for committee update presentation.	Committee Activities	0.70	510.00	\$357.00
10/24/2017	Christine Tchoi	Comparison report from Friday to Monday's interested bidders list provided by debtors' professionals.	Sale Process	0.60	510.00	\$306.00
10/25/2017	Ricky Ng	Conducted general research on a bidder, Protective Industrial Products and drafted an outline of the company.	Sale Process	1.60	385.00	\$616.00
10/25/2017	Ricky Ng	Summarized the internal claims register to estimate the current GUC pool amount.	Business Analysis / Operations	0.40	385.00	\$154.00
10/25/2017	Ricky Ng	Formatted the performance chart trend lines for the data in the financial model.	Business Analysis / Operations	0.60	385.00	\$231.00

Entry Date	Person	Comment	Task	Hours	Billing Rate	amount
10/25/2017	Ricky Ng	Reviewed the documents in the data room and uploaded to the share drive.	Business Analysis / Operations	0.30	385.00	\$115.50
10/25/2017	Ricky Ng	Call with C. Cabello to discuss the financial data provided by the company.	Case Administration	0.10	385.00	\$38.50
10/25/2017	Carol Cabello	Call with R. Ng to discuss the financial data provided by the company.	Case Administration	0.10	560.00	\$56.00
10/25/2017	Carol Cabello	Reviewed historical and projected financial analysis prepared by R. Ng.	Business Analysis / Operations	0.60	560.00	\$336.00
10/25/2017	Carol Cabello	Reviewed second submitted bid from prospective buyer, including redline of APA and conferred with counsel on same.	Sale Process	0.50	560.00	\$280.00
10/25/2017	Carol Cabello	Reviewed and signed supplemental declaration.	Court Filings	0.20	560.00	\$112.00
10/25/2017	Carol Cabello	Evaluated, reviewed and supplemented claims analysis prepared by R. Ng.	Claims Analysis and Objections	0.60	560.00	\$336.00
10/25/2017	Carol Cabello	Reviewed report and related correspondence to Committee regarding sales update.	Committee Activities	0.40	560.00	\$224.00
10/25/2017	Carol Cabello	Reviewed submitted bid from prospective buyer, including redline of APA and sale order.	Sale Process	0.80	560.00	\$448.00
10/25/2017	Christine Tchoi	Analysis of latest Schedule E-F provided by debtors' professionals	Business Analysis / Operations	0.30	510.00	\$153.00
10/25/2017	Christine Tchoi	Distribute latest sales process update to committee.	Committee Activities	0.10	510.00	\$51.00
10/25/2017	Christine Tchoi	Research on Radians and other interested parties	Sale Process	0.40	510.00	\$204.00
10/25/2017	Christine Tchoi	Dataroom activity report.	Sale Process	0.20	510.00	\$102.00
10/25/2017	Christine Tchoi	Review PIP Bid Submittal.	Sale Process	0.80	510.00	\$408.00
10/26/2017	Ricky Ng	Conducted general research on a potential bidder, Brighton-Best International, and drafted a slide on the overview of the company.	Business Analysis / Operations	0.60	385.00	\$231.00
10/26/2017	Ricky Ng	Conducted general research on the stalking horse bidder, Radians, Inc. and drafted a slide that provides an overview of the business.	Sale Process	0.90	385.00	\$346.50
10/26/2017	Carol Cabello	Revised and supplemented recovery analysis based on new data.	Committee Activities	0.60	560.00	\$336.00
10/26/2017	Carol Cabello	Call with C. Castaldi regarding sale process, bids and auction.	Case Administration	0.50	560.00	\$280.00

Entry Date	Person	Comment	Task	Hours	Billing Rate	amount
10/26/2017	Carol Cabello	Prepared initial draft of schedule comparing bids.	Sale Process	0.60	560.00	\$336.00
10/26/2017	Peter Kravitz	Auction discussion with C. Tchoi.	Sale Process	0.50	745.00	\$372.50
10/26/2017	Christine Tchoi	Analysis of submitted bid and APA by BBI.	Sale Process	0.30	510.00	\$153.00
10/26/2017	Christine Tchoi	Reviewed PIP submitted bid, including redline of APA and sale order.	Sale Process	1.10	510.00	\$561.00
10/26/2017	Christine Tchoi	Recovery analysis comparison.	Business Analysis / Operations	0.60	510.00	\$306.00
10/26/2017	Christine Tchoi	Call with P. Kravitz re: bids and auction.	Sale Process	0.50	510.00	\$255.00
10/27/2017	Ricky Ng	Uploaded the data room files to the share drive. Organized the folders.	Business Analysis / Operations	0.50	385.00	\$192.50
10/27/2017	Ricky Ng	Reviewed the court filings and claims register for updates on the case.	Court Filings	0.10	385.00	\$38.50
10/27/2017	Carol Cabello	Prepared status update report for the committee.	Committee Activities	1.30	560.00	\$728.00
10/27/2017	Carol Cabello	Reviewed documents posted to data room.	Sale Process	0.70	560.00	\$392.00
10/27/2017	Carol Cabello	Read updates from counsel regarding auction and conferred on same.	Committee Activities	0.30	560.00	\$168.00
10/27/2017	Carol Cabello	Reviewed update from Debtors regarding auction.	Sale Process	0.30	560.00	\$168.00
10/27/2017	Christine Tchoi	Confer with committee members re: auction availability.	Committee Activities	0.10	510.00	\$51.00
10/27/2017	Christine Tchoi	Analysis of Grainger addendum filed in data room.	Sale Process	0.30	510.00	\$153.00
10/27/2017	Christine Tchoi	Reviewed court docket for latest filings.	Court Filings	0.30	510.00	\$153.00
10/27/2017	Christine Tchoi	Create bid comparison analysis.	Sale Process	1.40	510.00	\$714.00
10/27/2017	Christine Tchoi	Review latest update on bid status provided by debtors' professionals.	Sale Process	0.30	510.00	\$153.00
10/27/2017	Christine Tchoi	Review committee status update report.	Committee Activities	0.50	510.00	\$255.00
10/27/2017	Christine Tchoi	Analysis of GUC claims pool estimate.	Claims Analysis and Objections	0.80	510.00	\$408.00
10/27/2017	Christine Tchoi	Review DIP compliance provisions.	Financing Activities	0.40	510.00	\$204.00
10/27/2017	Christine Tchoi	Prepare draft of committee update.	Committee Activities	0.30	510.00	\$153.00
10/27/2017	Christine Tchoi	Reviewed Grainger stipulation agreement for Radians side letter.	Court Filings	0.30	510.00	\$153.00
10/27/2017	Christine Tchoi	Draft email to request current DIP balance.	Financing Activities	0.10	510.00	\$51.00
10/28/2017	Carol Cabello	Call with C. Tchoi regarding auction.	Sale Process	0.30	560.00	\$168.00
10/28/2017	Peter Kravitz	Sales process update call with C. Tchoi.	Sale Process	0.20	745.00	\$149.00

Entry Date	Person	Comment	Task	Hours	Billing Rate	amount
10/28/2017	Christine Tchoi	Call with C. Cabello re: auction.	Sale Process	0.30	510.00	\$153.00
10/28/2017	Christine Tchoi	Call with P. Kravitz re: auction.	Sale Process	0.20	510.00	\$102.00
10/28/2017	Christine Tchoi	Comparison report of Ironclad 3rd amended document 5114.	Business Analysis / Operations	0.20	510.00	\$102.00
10/29/2017	Christine Tchoi	Create budget variance summary.	Business Analysis / Operations	0.70	510.00	\$357.00
10/29/2017	Christine Tchoi	Travel from LAS to LAX to attend 10/30 auction.	Travel Time	2.00	510.00	\$1,020.00
10/29/2017	Christine Tchoi	Reviewed latest documents posted in data room.	Business Analysis / Operations	0.60	510.00	\$306.00
10/29/2017	Christine Tchoi	Follow up email to debtors professionals re: sales update.	Sale Process	0.20	510.00	\$102.00
10/29/2017	Christine Tchoi	Review budget to actual variance provided by debtors' professionals.	Business Analysis / Operations	0.50	510.00	\$255.00
10/30/2017	Carol Cabello	breakfast meeting with C. Tchoi and C. Castaldi to prepare for and discuss auction.	Sale Process	1.00	560.00	\$560.00
10/30/2017	Carol Cabello	Attend auction and sale hearing.	Sale Process	7.00	560.00	\$3,920.00
10/30/2017	Peter Kravitz	Post auction discussion call with C. Tchoi.	Sale Process	0.30	745.00	\$223.50
10/30/2017	Christine Tchoi	Rejection Damage Analysis.	Sale Process	0.70	510.00	\$357.00
10/30/2017	Christine Tchoi	Update waterfall analysis.	Business Analysis / Operations	0.60	510.00	\$306.00
10/30/2017	Christine Tchoi	Review executors contract with rejection damages.	Sale Process	0.30	510.00	\$153.00
10/30/2017	Christine Tchoi	Attend auction.	Sale Process	7.10	510.00	\$3,621.00
10/30/2017	Christine Tchoi	Evaluate cure contract analysis.	Business Analysis / Operations	0.70	510.00	\$357.00
10/30/2017	Christine Tchoi	Review auction recap email	Sale Process	0.10	510.00	\$51.00
10/30/2017	Christine Tchoi	Review updates rejection damages.	Sale Process	0.40	510.00	\$204.00
10/30/2017	Christine Tchoi	Create auction bid summary.	Sale Process	0.80	510.00	\$408.00
10/30/2017	Christine Tchoi	Review monthly operating report.	Court Filings	0.40	510.00	\$204.00
10/30/2017	Christine Tchoi	Create summary for monthly operations.	Business Analysis / Operations	0.60	510.00	\$306.00
10/30/2017	Christine Tchoi	Prepare for auction with C. Cabello and C. Castaldi.	Sale Process	1.00	510.00	\$510.00
10/30/2017	Christine Tchoi	Call with P. Kravitz re: auction recap.	Sale Process	0.30	510.00	\$153.00
10/30/2017	Christine Tchoi	Call with committee chair re: auction recap.	Committee Activities	0.40	510.00	\$204.00
10/31/2017	Carol Cabello	Call with C. Tchoi re: committee update.	Committee Activities	0.20	560.00	\$112.00

Entry Date	Person	Comment	Task	Hours	Billing Rate	amount
10/31/2017	Christine Tchoi	Call with C. Cabello re: committee update.	Committee Activities	0.20	510.00	\$102.00
10/31/2017	Christine Tchoi	Travel to Burbank to LAS return home from auction.	Travel Time	2.50	510.00	\$1,275.00
10/31/2017	Christine Tchoi	Call with committee chair re: case status and next steps.	Case Administration	0.60	510.00	\$306.00
11/1/2017	Carol Cabello	Call with C. Tchoi re: fee app and employment hearing.	Fee/Employment Applications	0.20	560.00	\$112.00
11/1/2017	Carol Cabello	Read and reviewed sale order.	Sale Process	0.80	560.00	\$448.00
11/1/2017	Christine Tchoi	Review time entries.	Fee/Employment Applications	0.60	510.00	\$306.00
11/1/2017	Christine Tchoi	Review new docket filings.	Court Filings	0.70	510.00	\$357.00
11/1/2017	Christine Tchoi	Call with C. Cabello re: fee app and hearing.	Fee/Employment Applications	0.20	510.00	\$102.00
11/2/2017	Christine Tchoi	Email correspondence to E. Mattson for final fee app for related comments.	Fee/Employment Applications	0.30	510.00	\$153.00
11/3/2017	Carol Cabello	Read and reviewed committee counsel reply to Province retention objection.	Court Filings	0.30	560.00	\$168.00
11/3/2017	Christine Tchoi	Review and confirm sales order.	Court Filings	0.70	510.00	\$357.00
11/6/2017	Carol Cabello	Reviewed inquiries from committee members regarding case; conferred on same.	Committee Activities	0.30	560.00	\$168.00
11/6/2017	Carol Cabello	Read and confirmed sale order.	Court Filings	0.30	560.00	\$168.00
11/6/2017	Erica Mattson	Review entries thru October 31st in preparation for 1st fee app.	Fee/Employment Applications	1.10	150.00	\$165.00
11/8/2017	Carol Cabello	Call with C. Castaldi (Brown Rudnick) to prepare for court hearing on retention.	Court Hearings	0.40	560.00	\$224.00
11/8/2017	Carol Cabello	Prepared for court hearing and call to discuss same with C. Castaldi (Brown Rudnick).	Case Administration	0.40	560.00	\$224.00
11/9/2017	Carol Cabello	Round trip ground travel from LA to Woodland Hills Bankruptcy Court to attend retention hearing.	Travel Time	2.50	560.00	\$1,400.00
11/9/2017	Carol Cabello	Attended hearing on Province retention.	Court Hearings	1.30	560.00	\$728.00
11/9/2017	Carol Cabello	Conferred with C. Castaldi (Brown Rudnick) post hearing.	Court Hearings	0.20	560.00	\$112.00

## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:  
2211 Michelson Drive, Suite 700, Irvine, CA 92612

A true and correct copy of the foregoing document entitled (*specify*): **FIRST AND FINAL APPLICATION FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR PROVINCE, INC. AS FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR THE PERIOD SEPTEMBER 22, 2017 THROUGH NOVEMBER 10, 2017** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

**1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):** Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On (*date*) November 21, 2017, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

☒ Service information continued on attached page

**2. SERVED BY UNITED STATES MAIL:**

On (*date*) November 21, 2017, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

ICPW Liquidation Corporation,  
a California corporation  
15260 Ventura Blvd., 20th Floor  
Sherman Oaks, CA 91403

ICPW Liquidation Corporation,  
a Nevada corporation  
15260 Ventura Blvd., 20th Floor  
Sherman Oaks, CA 91403

☒ Service information continued on attached page

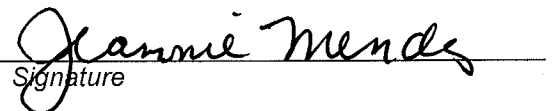
**3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL** (*state method for each person or entity served*): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (*date*) November 21, 2017, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

The Honorable Martin R. Barash  
U.S. Bankruptcy Court  
21041 Burbank Blvd.  
Woodland Hills, CA 91367

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

November 21, 2017      JEANNIE MENDEZ  
Date      Printed Name

  
Signature

---

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.

**ADDITIONAL SERVICE INFORMATION (if needed):**

**TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF) [con't]:**

Shiva D Beck	sbeck@gardere.com, jcharrison@gardere.com
Ron Bender	rb@lnbyb.com
Cathrine M Castaldi	ccastaldi@brownrudnick.com
Russell Clementson	russell.clementson@usdoj.gov
Aaron S Craig	acraig@kslaw.com, lperry@kslaw.com
Matthew A Gold	courts@argopartners.net
Monica Y Kim	myk@lnbrb.com, myk@ecf.inforuptcy.com
Jeffrey A Krieger	jkrieger@ggfirm.com, kwoodson@greenbergglusker.com; calendar@greenbergglusker.com;jking@greenbergglusker.com
Samuel R Maizel	samuel.maizel@dentons.com, alicia.aguilar@dentons.com; docket.general.lit.LOS@dentons.com;tania.moyron@dentons.com; kathryn.howard@dentons.com
Krikor J Meshefejian	kjm@lnbrb.com
Tania M Moyron	tania.moyron@dentons.com, chris.omeara@dentons.com
S Margaux Ross	margaux.ross@usdoj.gov
United States Trustee (SV)	ustpreion16.wh.ecf@usdoj.gov
Sharon Z. Weiss	sharon.weiss@bryancave.com, raul.morales@bryancave.com

**ADDITIONAL SERVICE INFORMATION (if needed):**  
**VIA U.S. MAIL**

<u>CREDITORS COMMITTEE:</u>	<u>EQUITY HOLDERS:</u>
Resources Global Professionals Attn: Brent Waters 17101 Armstrong Avenue Irvine, CA 92614  Winspeed Sports (Shanghai) Co., Ltd. c/o Brian Mitteldorf / Sam Mitteldorf Creditors Adjustment Bureau 14226 Ventura Blvd. Sherman Oaks, CA 91423  PT Sport Glove Indonesia Attn: Mark Robba Krandon Desa Pandowoharjo Sleman Yogyakarta 55512 Indonesia	Patrick W. O'Brien 301 Whitmore Lane Lake Forest, IL 60045-4707  Ronald Chez 1524 N. Astor Street Chicago, IL 60610  Scott Jarus 938 Duncan Avenue Manhattan Beach, CA 90266

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.